

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

IN RE:	*	Case No.	14-52726
John M. McCaffrey	*	Judge:	John E. Hoffman, Jr.
Debtor	*	CH	13

OBJECTION TO CLAIM 13 FILED BY OHIO DEPARTMENT OF TAXATION

Now comes Debtor, by and through counsel, and hereby objects to Claim no. 13 filed by the Ohio Department of Taxation (“Creditor”), Bankruptcy Division, P.O. Box 530, Columbus, OH 43216 on August 5, 2014, for unsecured priority taxes of \$26,290.63 and unsecured non-priority taxes of \$14,053.75. Claim no. 13 is based upon estimated liabilities for sales taxes from January 1, 2011, through August 1, 2012, for which the debtor is not liable, as described further below, and for 2011 and 2013 personal income taxes for which the debtor is liable.

Prior to the petition for relief, the debtor provided a request for cancellation of the subject sales tax account to special counsel for the Ohio AG effective with the closing of his business on November 1, 2011. Since the petition for relief, the debtor provided another letter reiterating the cancellation effective November 1, 2011, and he filed the sales tax returns for the periods January 1, 2011, through the closing of his business that demonstrate that he had no sales during those periods and therefore had no liability to the State for sales taxes.

Creditor's claim should be reduced by the sales tax estimates and allowed for the 2011 and 2013 personal income taxes as a unsecured priority claim of \$6,237.02 and a unsecured non-priority claim of \$2,2125.27.

WHEREFORE, the Debtor prays that this OBJECTION is SUSTAINED.

Respectfully submitted,

/s/ Michael A. Cox
Michael A. Cox (0075218)
Guerrieri & Cox
2500 N. High St., Suite 100
Columbus, Ohio 43202
(614) 267-2871

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NOTICE OF OBJECTION TO CLAIM AND CERTIFICATE OF SERVICE

The above named Debtor, by and through counsel, has filed an objection to your claim in this bankruptcy case.

Your claim may be reduced, modified, or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one.

If you do not want the court to eliminate or change your claim, then on or before thirty (30) days after the date this notice was sent you or your lawyer must file a response with the U.S. Bankruptcy Court and serve the response upon counsel for the debtor(s) at the address set forth below. Any response shall state clearly in its caption the objection to which it is responding.

The address for the Court is: U.S. Bankruptcy Court
170 N. High Street
Columbus, Ohio 43215-2403

If you fail to timely respond to the Objection to your claim, then the Court may decide that you do not oppose the objection to your claim.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that copy of the foregoing Objection and Notice of Objection was served upon the Trustee and U.S. Trustee electronically via ECF and by ordinary mail upon the Debtor and the following parties of interest on **Tuesday, February 23, 2016**:

Via ECF:
Asst. U.S. Trustee
Faye D. English
Brian M Gianangeli

Via U.S. Mail:

Ohio Department of Taxation
Bankruptcy Division
P.O. Box 530
Columbus, OH 43216

John McCaffrey
4687 Sahalee Dr.
Grove City, OH 43123

Ohio Attorney General
Collections Enforcement, Attn. Bankruptcy
150 E. Gay St., 21st Floor
Columbus, OH 43215

/s/ Michael A. Cox
Michael A. Cox